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Clerk

IN THE UNITED STATES DISTRICT COURT

DISTRICT OF OREGON

In re)	
)	
CAROLINA TOBACCO COMPANY,)	Appeal No. 06-1170-KI
)	(Bankruptcy Case No.: 05-34156-elp11)
Debtor,)	
)	Chapter 11
Settling States, ¹)	
)	JUDGMENT
Appellant and Cross-Appellee,)	
)	
vs.)	
)	
Carolina Tobacco Company,)	CLERK, U.S. BANKRUPTCY COURT
)	DISTRICT OF OREGON
Appellee and Cross-Appellant.)	
)	

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¹The "Settling States" refers to those states that entered into the tobacco Master Settlement Agreement in 1998. The term includes all of the United States except for Florida, Minnesota, Mississippi, and Texas (which settled their litigation with the tobacco industry separately), and six other jurisdictions - American Samoa, the District of Columbia, Guam, the Northern Mariana Islands, Puerto Rico, and the Virgin Islands. While Carolina is not currently selling its cigarettes in all of the Settling States, certain of the terms of its plan as originally proposed (and as requested in its cross-appeal) would affect all of those states and they have, accordingly, all joined the appeal.

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Tara J. Schleicher
Peter C. McKittrick
Farleigh Witt
121 SW Morrison, Suite 600
Portland, Oregon 97204

Attorneys for Carolina Tobacco Company

Samuel R. Maizel
Pamela E. Singer
Pachulski Stang Ziehl Young Jones
& Weintraub LLP
150 California Street, 15th Floor
San Francisco, California 94111-4500

Karen Cordry
National Association of Attorneys General
750 First Street, NE, Suite 1100
Washington, D.C. 20002

Attorneys for Settling States

KING, Judge:

IT IS HEREBY ORDERED AND ADJUDGED that the bankruptcy court's Order Confirming Third Amended Plan of Reorganization Dated October 18, 2005 (As Modified February 24, 2006) is affirmed. The appeal filed by the States and the cross-appeal filed by Carolina Tobacco Company are dismissed.

Dated this 22nd day of May, 2007.



Garr M. King
United States District Judge